

EXHIBIT C

SUMMARY OF INVOICES ITEMIZED BY MATTER #					
TH matter #	Service dates	Invoice No.	Professional fees invoiced	Expenses invoiced	Total invoiced
00034	02/01/06 - 02/28/06	2153081	\$2,004.50	\$0.00	\$2,004.50
00034	04/01/06 - 04/30/06	2160100	\$130.00	\$0.00	\$130.00
00034 Total			\$2,134.50	\$0.00	\$2,134.50
00101	03/01/06 - 03/31/06	2155789	\$254.50	\$0.00	\$254.50
00101	04/01/06 - 04/30/06	2160110	\$2,152.50	\$212.00	\$2,364.50
00101	05/01/06 - 05/31/06	2164848	\$1,560.00	\$805.60	\$2,365.60
00101 Total			\$3,967.00	\$1,017.60	\$4,984.60
00110	02/01/06 - 02/28/06	2153082	\$1,386.00	\$0.35	\$1,386.35
00110	03/01/06 - 03/31/06	2155790	\$0.00	\$208.50	\$208.50
00110 Total			\$1,386.00	\$208.85	\$1,594.85
00117	02/01/06 - 02/28/06	2153083	\$5,304.00	\$9.20	\$5,313.20
00117	03/01/06 - 03/31/06	2155791	\$510.00	\$1,101.00	\$1,611.00
00117 Total			\$5,814.00	\$1,110.20	\$6,924.20
00118	02/01/06 - 02/28/06	2153084	\$165.00	\$0.00	\$165.00
00118	04/01/06 - 04/30/06	2160123	\$740.00	\$24.20	\$764.20
00118 Total			\$905.00	\$24.20	\$929.20
00129	05/01/06 - 05/31/06	2164849	\$72.50	\$3.20	\$75.70
00129 Total			\$72.50	\$3.20	\$75.70
00131	03/01/06 - 03/31/06	2155792	\$1,560.00	\$7.00	\$1,567.00
00131 Total			\$1,560.00	\$7.00	\$1,567.00
00148	02/01/06 - 02/28/06	2153085	\$1,017.50	\$0.00	\$1,017.50
00148	03/01/06 - 03/31/06	2155794	\$787.50	\$477.00	\$1,264.50
00148	04/01/06 - 04/30/06	2160124	\$72.50	\$809.40	\$881.90
00148 Total			\$1,877.50	\$1,286.40	\$3,163.90
00154	02/01/06 - 02/28/06	2153086	\$72.50	\$0.00	\$72.50
00154	05/01/06 - 05/31/06	2164850	\$1,768.00	\$7.00	\$1,775.00
00154 Total			\$1,840.50	\$7.00	\$1,847.50
00158	02/01/06 - 02/28/06	2153087	\$72.50	\$0.00	\$72.50
00158	05/01/06 - 05/31/06	2164852	\$2,080.00	\$8.20	\$2,088.20
00158 Total			\$2,152.50	\$8.20	\$2,160.70
00166	03/01/06 - 03/31/06	2155795	\$1,690.00	\$10.20	\$1,700.20
00166 Total			\$1,690.00	\$10.20	\$1,700.20
00169	04/01/06 - 04/30/06	2160126	\$72.50	\$3.60	\$76.10
00169 Total			\$72.50	\$3.60	\$76.10
00179	02/01/06 - 02/28/06	2153088	\$981.00	\$1,637.00	\$2,618.00
00179 Total			\$981.00	\$1,637.00	\$2,618.00
00182	02/01/06 - 02/28/06	2153089	\$2,990.00	\$0.00	\$2,990.00
00182	03/01/06 - 03/31/06	2155799	\$572.00	\$0.00	\$572.00
00182	04/01/06 - 04/30/06	2160128	\$520.00	\$0.00	\$520.00
00182 Total			\$4,082.00	\$0.00	\$4,082.00
00186	02/01/06 - 02/28/06	2153090	\$187.50	\$0.00	\$187.50
00186 Total			\$187.50	\$0.00	\$187.50
00199	02/01/06 - 02/28/06	2153091	\$260.00	\$0.00	\$260.00
00199	03/01/06 - 03/31/06	2155800	\$0.00	\$616.80	\$616.80
00199 Total			\$260.00	\$616.80	\$876.80
00200	02/01/06 - 02/28/06	2153092	\$2,016.50	\$18.00	\$2,034.50
00200 Total			\$2,016.50	\$18.00	\$2,034.50
00203	02/01/06 - 02/28/06	2153093	\$296.00	\$0.00	\$296.00

TH matter #	Service dates	Invoice No.	Professional fees invoiced	Expenses invoiced	Total invoiced
00203	03/01/06 - 03/31/06	2155802	\$925.00	\$31.90	\$956.90
00203	04/01/06 - 04/30/06	2160129	\$4,366.00	\$0.00	\$4,366.00
00203 Total			\$5,587.00	\$31.90	\$5,618.90
00204	02/01/06 - 02/28/06	2153094	\$4,500.00	\$0.00	\$4,500.00
00204	03/01/06 - 03/31/06	2155803	\$494.00	\$1,188.00	\$1,682.00
00204 Total			\$4,994.00	\$1,188.00	\$6,182.00
00206	02/01/06 - 02/28/06	2153095	\$227.50	\$1,054.60	\$1,282.10
00206	03/01/06 - 03/31/06	2155805	\$0.00	\$14.40	\$14.40
00206 Total			\$227.50	\$1,069.00	\$1,296.50
00207	02/01/06 - 02/28/06	2153096	\$0.00	\$14.40	\$14.40
00207 Total			\$0.00	\$14.40	\$14.40
00208	02/01/06 - 02/28/06	2153097	\$807.00	\$0.00	\$807.00
00208	03/01/06 - 03/31/06	2155806	\$6,574.50	\$0.00	\$6,574.50
00208	04/01/06 - 04/30/06	2160131	\$4,056.00	\$848.78	\$4,904.78
00208	05/01/06 - 05/31/06	2164853	\$0.00	\$248.60	\$248.60
00208 Total			\$11,437.50	\$1,097.38	\$12,534.88
00210	02/01/06 - 02/28/06	2153098	\$3,640.00	\$0.00	\$3,640.00
00210	03/01/06 - 03/31/06	2155807	\$936.00	\$1,084.80	\$2,020.80
00210 Total			\$4,576.00	\$1,084.80	\$5,660.80
00212	02/01/06 - 02/28/06	2153099	\$0.00	\$626.80	\$626.80
00212 Total			\$0.00	\$626.80	\$626.80
00215	03/01/06 - 03/31/06	2155808	\$2,127.50	\$0.00	\$2,127.50
00215	05/01/06 - 05/31/06	2164855	\$2,978.50	\$0.00	\$2,978.50
00215 Total			\$5,106.00	\$0.00	\$5,106.00
00219	02/01/06 - 02/28/06	2153100	\$2,220.00	\$250.60	\$2,470.60
00219	04/01/06 - 04/30/06	2160133	\$24.00	\$0.00	\$24.00
00219 Total			\$2,244.00	\$250.60	\$2,494.60
00220	02/01/06 - 02/28/06	2153101	\$1,560.00	\$0.00	\$1,560.00
00220	03/01/06 - 03/31/06	2155809	\$2,808.00	\$0.00	\$2,808.00
00220	04/01/06 - 04/30/06	2160134	\$208.00	\$0.00	\$208.00
00220	05/01/06 - 05/31/06	2164856	\$260.00	\$0.00	\$260.00
00220 Total			\$4,836.00	\$0.00	\$4,836.00
00222	05/01/06 - 05/31/06	2164857	\$4,070.00	\$0.00	\$4,070.00
00222 Total			\$4,070.00	\$0.00	\$4,070.00
00224	02/01/06 - 02/28/06	2153205	\$3,142.50	\$225.80	\$3,368.30
00224 Total			\$3,142.50	\$225.80	\$3,368.30
00225	02/01/06 - 02/28/06	2153103	\$4,498.00	\$0.00	\$4,498.00
00225	03/01/06 - 03/31/06	2155810	\$650.00	\$233.20	\$883.20
00225 Total			\$5,148.00	\$233.20	\$5,381.20
00227	02/01/06 - 02/28/06	2153104	\$92.50	\$0.00	\$92.50
00227	03/01/06 - 03/31/06	2155814	\$4,070.00	\$73.31	\$4,143.31
00227	04/01/06 - 04/30/06	2160136	\$857.50	\$10.20	\$867.70
00227	05/01/06 - 05/31/06	2164858	\$462.50	\$1,036.20	\$1,498.70
00227 Total			\$5,482.50	\$1,119.71	\$6,602.21
00228	05/01/06 - 05/31/06	2164859	\$1,237.50	\$8.80	\$1,246.30
00228 Total			\$1,237.50	\$8.80	\$1,246.30
00229	05/01/06 - 05/31/06	2164861	\$8,047.50	\$205.00	\$8,252.50
00229 Total			\$8,047.50	\$205.00	\$8,252.50
00230	05/01/06 - 05/31/06	2164862	\$598.00	\$0.00	\$598.00

Schedule A

<i>TH matter #</i>	<i>Service dates</i>	<i>Invoice No.</i>	<i>Professional fees invoiced</i>	<i>Expenses invoiced</i>	<i>Total invoiced</i>
00230 Total			\$598.00	\$0.00	\$598.00
00231	05/01/06 - 05/31/06	2164863	\$92.50	\$5.00	\$97.50
00231 Total			\$92.50	\$5.00	\$97.50
Grand Total			\$97,825.50	\$13,118.64	\$110,944.14

Schedule B

VALUE OF SERVICES ITEMIZED BY ATTORNEY/LEGAL ASSISTANT						
Name	Title	Date graduated law school	Date of Bar admission	Hours worked	Rate/Hour	Amount billed
Burick, Lawrence T.	Partner	1968		12.50	\$330.00	\$4,125.00
Dortenzo, Megan D.	Partner	1995		0.50	\$375.00	\$187.50
Elleman, Steven J.	Partner	1996	1996	12.90	\$315.00	\$4,063.50
Erickson, Douglas E.	Sr. Attorney	1974	1989	160.50	\$260.00	\$41,730.00
Erickson, Douglas E.	Sr. Attorney	1974	1989	5.30	\$260.38	\$1,380.00
Koczko, Joseph B.	Associate	1998	1999	1.60	\$375.00	\$600.00
Lienisch, Theodore D.	Partner	1976	1980	25.70	\$375.00	\$9,637.50
Nieberding, Michael J.	Partner	1994	1994	0.70	\$325.00	\$227.50
Wasylyna, Victor J.	Associate	2003	2003	107.70	\$185.00	\$19,924.50
Lilly, Kenneth	Patent Agent		n/a	81.00	\$185.00	\$14,985.00
Crawford, Collette S.	Document Analyst		n/a	5.00	\$145.00	\$725.00
Ison, Ann M.	Document Analyst		n/a	1.30	\$120.00	\$156.00
Waggoner, Julie	Document Analyst		n/a	0.70	\$120.00	\$84.00
				415.40		\$97,825.50

Schedule C

<u>SUMMARY OF EXPENSES ADVANCED BY TYPE OF EXPENSE</u>	
<u>Type of Expense</u>	<u>Amount</u>
U.S. Patent & Trademark Office	\$9,880.00
FedEx	\$248.58
Photocopy	\$1,242.40
Wolcott & Company, Inc.	\$1,243.60
Facsimile Charges	\$0.00
Lexis Charges	\$278.31
Patent Download	\$46.00
Telephone	\$21.35
U.S. Postmaster, Express Mail	<u>\$158.40</u>
<i>Total</i>	<i>\$13,118.64</i>

DESCRIPTION OF SERVICES

In the period between February 1, 2006 and May 31, 2006, Thompson Hine LLP ("Thompson Hine") attorneys, patent agents and support staff worked on forty intellectual property matters for Delphi. Specifically, Thompson Hine attorneys and personnel worked on sixteen utility patent applications, six patentability studies, four provisional patent applications and two patent-related research projects.

With respect to Office actions, Thompson Hine staff reviewed the communication from the United States Patent and Trademark Office and entered pertinent identifying information and due dates into Thompson Hine's computer docket. The matter was then forwarded to an assigned attorney who reviewed the Office action and determined what amendment or other responsive action was necessary to place that particular patent application in condition for allowance. Next, the attorney discussed the proposed action with the inventor or inventors to ensure that any amendments and arguments made or advanced were technically accurate. Such discussions often included a discussion of cited reference patents that may be included in the Office action. After the discussions were completed, the attorney then prepared an appropriate responsive Amendment that was filed with the United States Patent and Trademark Office.

With respect to utility patent applications, Thompson Hine patent attorneys and patent agents reviewed the ROI (Record of Invention) pertaining to the invention, improvement or advancement, and in most cases, discussed the details of the invention with one of the inventors listed in the ROI. Such discussion was often followed by a patentability search that was conducted either by the attorney or a patent agent of Thompson Hine to determine whether there existed pertinent prior art patents that might have an effect on the patentability of the invention or the scope of any potential patent. After completion of the search, the results were reported to Delphi's Legal Department and the attorney prepared the patent application. After the preparation of the application, the inventor was sent a draft and invited to make comments and corrections to ensure that the application was consistent with the Record of Invention and was technically accurate. After the comments from the inventors were received, the application was finalized and was filed with the United States Patent and Trademark Office. If Thompson Hine filed the application itself, Thompson Hine staff recorded the filing information and docketed this event in their computer docket system for appropriate follow-up activity.

With respect to patentability studies, Thompson Hine attorneys and patent agents received ROI's from the Delphi legal staff and performed searches of the records of the United States Patent and Trademark Office for relevant patents. In some instances, this search was done by using an online searching tool such as Lexis/Nexis. The results were received and are reviewed by the Thompson Hine attorney or patent agent and, in some instances, a verbal report was given to the Delphi attorney assigned to the matter. In other instances, a brief memorandum was prepared outlining the basis for the finding of patentability or non-patentability.

With respect to provisional patent applications, the assigned Thompson Hine attorney or patent agent reviewed the ROI, discussed the aspects of the invention with at least one of the inventors and prepared a provisional patent application. This provisional patent application was then sent

to the inventors for review and comment. The comments received from the inventors were incorporated in the provisional patent application which was filed, either by Thompson Hine staff or by Delphi.

With respect to patent-related research, that took the form of Thompson Hine attorney legal research regarding specific issues presented by Delphi patent attorneys. In this time period, the scope of a competitor patent was reviewed to determine whether a proposed Delphi design fell within the scope of its claims. In another instance, the status of a competitor's patent was assessed.